

BANGOR HYDRO-ELECTRIC COMPANY  
NET OPERATING EXPENSE - STRANDED COST REVENUE REQUIREMENT  
DOCKET NO. 97-596

BLACK/DAWES  
EXHIBIT B/D-SC-6-13  
Adjustment # 13 NOE  
18-Jan-2000  
Phase II

L I N E			Description of Adjustment
	<b><u>Revenue:</u></b>		
1	General Base Revenue		To adjust the test year for the amortization of the deferral restucturing related costs - See Exhibit B/D-SC-2-8.
2	Other		
3	Total Revenue	\$0	Total Deferred Costs Associated with Benefit Costs for Employees Who Will be Displaced Due to Restructuring. \$840,211
	<b><u>Operating Expenses:</u></b>		
4	Purchased Power		Total Deferred Costs Associated with System and Other Changes Related to the Advent of Retail Competition on March 1, 2000. 1,318,465
5	Wages		
6	Operation		Total Restructuring Related Deferred Costs \$2,158,676
7	Maintenance		Divided by 36 Month Amortization Period 36
8	Fringe Benefits		Monthly Amortization \$59,963
9	Uncollectible Revenues		Multiplied by 12 months in rate effective year 12
10	Depreciation & Amortization		Rate Effective Year Amortization \$719,556
11	Amortization of Seabrook Unit 1		
12	Amortization of Contract Buyouts/Restructurings		

13	Other Amortizations	719,556			
14	Property & Excise Taxes				
15	Payroll Taxes				
16	Interest on Consumers' Deposits				
17	Total Operating Expenses	\$719,556			
18	Net Operating Expense (Pre-Inc Taxes)	(\$719,556)			
	<b><u>Income Tax Expenses:</u></b>				
19	Federal and State Income Taxes:	\$0	Federal and State Income Taxes		\$0
20	Deferred Income Taxes:	0	Deferred Income Taxes		
21	Investment Tax Credit:	0	Investment Tax Credit		
22	Total Income Tax Expense	\$0			<u>\$0</u>
24	Net Operating Expense	(\$719,556)			